

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA AND)	
DENNIS P. ZMUDZIN, REVENUE)	
OFFICER OF THE INTERNAL REVENUE)	
SERVICE,)	
)	
Plaintiffs,)	
)	
v.)	CIVIL ACTION NO. 06-69E
)	JUDGE MCLAUGHLIN
)	ELECTRONICALLY FILED
DAVID J. MOLLER,)	
)	
Respondent.)	

ORDER

AND NOW, this 19th day of July, 2006, upon consideration of the testimony and documentary evidence produced by the United States of America at the Show Cause hearing held on July 13, 2006, the Court finds as follows:

1. The United States of America first served a summons for documents concerning the assets and liabilities of David J. Moller on June 6, 2005.
2. The United States subsequently filed a Complaint in this Court to Enforce the Internal Revenue Summons ("IRS") issued to Mr. Moller regarding an investigation by Revenue Officer Dennis P. Zmudzin into the collectibility of the income tax liability of Mr. Moller for the tax years ending December 31, 1998 and December 31, 1999.
3. The Show Cause Hearing was conducted on Thursday, July 13, 2006 at 1:30 p.m.. Respondent failed to appear.
4. As set forth more fully on the record at the hearing, the Court finds:
 - a. That the United States has met its burden in the issuance of the summons, and that the IRS is conducting an investigation for a legitimate purpose;

- b. That the summoned documents may be relevant to the purpose of the investigation;
- c. That the documents and information contained therein is not in the possession of the IRS;
- d. That the IRS properly followed all administrative steps required under the laws of the United States of America, and;
- e. That enforcement of the summons is not an abuse of this Court's powers.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that David J. Moller appear at the offices of the Internal Revenue Service, 228 Walnut Street, Room 620, P.O. Box 866, Harrisburg, Pennsylvania, 17108 (Telephone Number: 717-221-3490, Extension 131) on **Monday, August 21, 2006, at 9:00 a.m.**, and bring any and all documents as detailed in the June 6, 2005 summons of Revenue Officer Dennis P. Zmudzin.

SEAN J. MCLAUGHLIN
UNITED STATES DISTRICT JUDGE

cc: All parties of record
David J. Moller, Certified Mail
RR 2 Box 2785
Russell, PA 16345-9304